

OFFICE OF THE STATE CONTROLLER  
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2012-31  
COMMUNITY COLLEGE CONSTRUCTION

JUNE 25, 2012

REVISED JULY 1, 2013

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Community College Construction (CCC) program. The Parameters and Guidelines (P's & G's) are included as an integral part of the claiming instructions.

On October 27, 2011, the Commission on State Mandates (CSM) adopted a Statement of Decision finding that the test claim legislation imposes a partially reimbursable state-mandated program upon community college districts within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

**Exception**

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

**Eligible Claimants**

Any community college district as defined in Government Code section 17519, which incurs increased costs as a result of this mandate, is eligible to claim for reimbursement. Block grant recipients are not eligible to claim for reimbursement.

**Reimbursement Claim Deadline**

Claims for fiscal year **2012-13** may be filed with the SCO by **February 18, 2014**, without a late penalty. **Claims filed more than one year after the filing date will not be accepted.**

**Penalty**

- **Initial Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561, subdivision (d)(3).

- **Annual Reimbursement Claim**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty, pursuant to GC section 17568.

### **Minimum Claim Cost**

GC section 17564, subdivision (a), provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

### **Reimbursement of Claims**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

### **Audit of Costs**

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

### **Record Retention**

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Therefore, all

documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

### **Claim Submission**

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: **[www.sco.ca.gov/ard\\_mancost.html](http://www.sco.ca.gov/ard_mancost.html)**.

Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 700  
Sacramento, CA 95816

If you have any questions, you may e-mail **[LRSDAR@sco.ca.gov](mailto:LRSDAR@sco.ca.gov)** or call the Local Reimbursements Section at (916) 324-5729.

## **Parameters and Guidelines**

Education Code Sections 81820, 81821(a), (b), (e), and (f)

Statutes 1980, Chapter 910, Statutes 1981, Chapter 470, Statutes 1981, Chapter 891,  
Statutes 1995, Chapter 758;

### *Community College Construction* 02-TC-47

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#### **I. SUMMARY OF THE MANDATE**

On October 27, 2011, the Commission on State Mandates (Commission) adopted a statement of decision finding that the test claim statutes impose a partially reimbursable state-mandated program upon community college districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission approved this test claim for the following reimbursable activities:

For community college districts to include in their five-year capital construction plans:

- The plans of the district concerning its future student services programs, and the effect on estimated construction needs that may arise because of particular student services to be emphasized. (§ 81821(a).)<sup>1</sup>
- The enrollment projections for each educational center within a community college district, made cooperatively by the Department of Finance and the district. (§ 81821(b).)
- An annual inventory of all land of the district using standard definitions, forms, and instructions adopted by the Board of Governors. (§ 81821(e).)
- An estimate of district funds which shall be made available for capital outlay matching purposes pursuant to regulations adopted by the Board of Governors. (§ 81821(f).)

Community college districts are also eligible for reimbursement to continually review the information bulleted above and to report by February 1 of each year any required modifications or changes with respect to the information to the Board of Governors.

The Commission found that all other statutes and regulations in the test claim did not impose a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution.

#### **II. ELIGIBLE CLAIMANTS**

Any community college district as defined in Government Code section 17519, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

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<sup>1</sup> All references are to the Education Code unless otherwise indicated.

### **III. PERIOD OF REIMBURSEMENT**

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The Santa Monica Community College District filed the test claim on June 27, 2003, establishing eligibility for reimbursement on or after July 1, 2001. Therefore, costs incurred for the activities in these parameters and guidelines are reimbursable on or after July 1, 2001.

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a school district may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Government Code section 17560(b).)
5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

### **IV. REIMBURSABLE ACTIVITIES**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable to and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following activities are reimbursable:

Include the following information in the initial five-year plan for capital construction (for community college districts established on or after July 1, 2001), and continually review and report any required modifications or changes with respect to the following information in the subsequent annual update submitted to the Board of Governors by February 1 of each succeeding year:

- The plans of the district concerning its future student services programs, and the effect on estimated construction needs that may arise because of particular student services to be emphasized. (§ 81821(a).)
- The enrollment projections for each educational center within a community college district, made cooperatively by the Department of Finance and the district. (§ 81821(b).)
- An annual inventory of all land of the district using standard definitions, forms, and instructions adopted by the Board of Governors. (§ 81821(e).)
- An estimate of district funds which shall be made available for capital outlay matching purposes pursuant to regulations adopted by the Board of Governors. (§ 81821(f).)

## **V. CLAIM PREPARATION AND SUBMISSION**

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

### **A. Direct Cost Reporting**

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

#### **1. Salaries and Benefits**

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

#### **2. Materials and Supplies**

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the dates when services were performed and itemize all costs for those services.

### 4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

### 5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1., Salaries and Benefits, for each applicable reimbursable activity.

## B. Indirect Cost Rate

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs may include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs; and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

## VI. **RECORD RETENTION**

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>2</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is

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<sup>2</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

## **VII. OFFSETTING REVENUES AND REIMBURSEMENTS**

Any offsetting revenues the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

## **VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS**

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than ~~60~~ 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

## **IX. REMEDIES BEFORE THE COMMISSION**

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.2.

## **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The statement of decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.



|  |       |   |  |      |   |
|--|-------|---|--|------|---|
| <b>COMMUNITY COLLEGE CONSTRUCTION<br/>CLAIM FOR PAYMENT</b>  |       |   | <b>For State Controller Use Only</b><br>(19) Program Number 00332<br>(20) Date Filed<br>(21) LRS Input |      | <b>PROGRAM</b><br><br><span style="font-size: 2em; font-weight: bold;">332</span> |
| (01) Claimant Identification Number  |       |   | <b>Reimbursement Claim Data</b>  |      |   |
| (02) Claimant Name   |       |   | (22) FORM 1, (04) A. (f)   |      |   |
| County of Location   |       |   | (23) FORM 1, (04) B. (f)   |      |   |
| Street Address or P.O. Box   |       | Suite                                       | (24) FORM 1, (06)  |      |   |
| City   | State | Zip Code                                    | (25) FORM 1, (07)  |      |   |
|  | (03)  | <b>Type of Claim</b>                        | (26) FORM 1, (09)  |      |   |
|  |       | (09) Reimbursement <input type="checkbox"/> | (27) FORM 1, (10)  |      |   |
|  |       | (04)  | (10) Combined <input type="checkbox"/>   | (28) |   |
|  | (05)  | (11) Amended <input type="checkbox"/>       | (29)   |      |   |
| <b>Fiscal Year of Cost</b>   | (06)  | (12)  | (30)   |      |   |
| <b>Total Claimed Amount</b>  | (07)  | (13)  | (31)   |      |   |
| Less: <b>10% Late Penalty</b> (refer to attached Instructions)   |       | (14)  | (32)   |      |   |
| Less: <b>Prior Claim Payment Received</b>  |       | (15)  | (33)   |      |   |
| <b>Net Claimed Amount</b>  |       | (16)  | (34)   |      |   |
| <b>Due from State</b>  | (08)  | (17)  | (35)   |      |   |
| <b>Due to State</b>  |       | (18)  | (36)   |      |   |
| <b>(37) CERTIFICATION OF CLAIM</b><br><br><p>In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grants or payments received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p><br><br><div style="display: flex; justify-content: space-between;"> <div> <p>Signature of Authorized Officer</p> <br/><br/> <p>_____</p> <p>Type or Print Name and Title of Authorized Signatory</p> </div> <div> <p>Date Signed _____</p> <p>Telephone Number _____</p> <p>E-Mail Address _____</p> </div> </div><br><div style="display: flex; justify-content: space-between;"> <div> <p>(38) Name of Agency Contact Person for Claim</p> <br/><br/> <p>_____</p> <p>Name of Consulting Firm / Claim Preparer</p> </div> <div> <p>Telephone Number _____</p> <p>E-mail Address _____</p> <p>Telephone Number _____</p> <p>E-mail Address _____</p> </div> </div> |       |   |  |      |   |

**PROGRAM**  
**332**

**COMMUNITY COLLEGE CONSTRUCTION  
CLAIM FOR PAYMENT  
INSTRUCTIONS**

**FORM  
FAM-27**

- (01) Enter the claimant number assigned by the State Controller's Office.
- (02) Enter your official name, county of location, street or postal office box address, city, State, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or otherwise specified in the claiming instructions, following the fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: FAM-27 line(13) multiplied by 10%, without limitation; or
  - Late Annual Reimbursement Claims: FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1, (04) A. (f), means the information is located on Form 1, line (04) A column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, date signed, telephone number, and e-mail address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the FORM FAM-27 in blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

**SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:**

***Address, if delivered by U.S. Postal Service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250**

***Address, if delivered by other delivery service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 700  
Sacramento, CA 95816**

|  |   |                             |                              |                      |                          |                   |       |
|--|---|-----------------------------|------------------------------|----------------------|--------------------------|-------------------|-------|
| <b>PROGRAM<br/>332</b>   | <b>COMMUNITY COLLEGE CONSTRUCTION<br/>CLAIM SUMMARY</b> |                             |                              |                      |                          | <b>FORM<br/>1</b> |       |
| (01) Claimant  |   |                             | (02)                         |                      | Fiscal Year<br>20__/20__ |                   |       |
| (03) Leave blank   |   |                             |                              |                      |                          |                   |       |
| <b>Direct Costs</b>  |   | <b>Object Accounts</b>      |                              |                      |                          |                   |       |
|  |   | (a)                         | (b)                          | (c)                  | (d)                      | (e)               | (f)   |
| (04) Reimbursable Activities   |   | Salaries<br>and<br>Benefits | Materials<br>and<br>Supplies | Contract<br>Services | Fixed<br>Assets          | Travel            | Total |
| <b>Costs incurred for the activities are reimbursable on or after July 1, 2001.</b>  |   |                             |                              |                      |                          |                   |       |
| A. Include designated information in the initial five-year plan for capital construction (EC § 81821 (a), (b), (e), & (f)).                                  |   |                             |                              |                      |                          |                   |       |
| B. Review and report changes to the five-year plan (EC § 81821 (a), (b), (e), & (f)).  |   |                             |                              |                      |                          |                   |       |
| (05) Total Direct Costs  |   |                             |                              |                      |                          |                   |       |
|  |   |                             |                              |                      |                          |                   |       |
| <b>Indirect Costs</b>  |   |                             |                              |                      |                          |                   |       |
| (06) Indirect Cost Rate <input type="checkbox"/> Federally approved rate OMB Circular A-21 <input type="checkbox"/> FAM-29C <input type="checkbox"/> Flat 7% |   |                             |                              |                      |                          | %                 |       |
| (07) Total Indirect Costs [Refer to Claim Summary Instructions]  |   |                             |                              |                      |                          |                   |       |
| (08) Total Direct and Indirect Costs [Line (05)(f) + line (07)]  |   |                             |                              |                      |                          |                   |       |
|  |   |                             |                              |                      |                          |                   |       |
| <b>Cost Reduction</b>  |   |                             |                              |                      |                          |                   |       |
| (09) Less: Offsetting Revenues   |   |                             |                              |                      |                          |                   |       |
| (10) Less: Other Reimbursements  |   |                             |                              |                      |                          |                   |       |
| (11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]  |   |                             |                              |                      |                          |                   |       |

|                              |  |                         |
|------------------------------|--|-------------------------|
| <b>PROGRAM</b><br><b>332</b> | <b>COMMUNITY COLLEGE CONSTRUCTION</b><br><b>CLAIM SUMMARY</b><br><b>INSTRUCTIONS</b> | <b>FORM</b><br><b>1</b> |
|------------------------------|--|-------------------------|

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Leave blank.
- (04) For each reimbursable activity, enter the total amount from Form 2, line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row. Total each row.
- (05) Total columns (a) through (f).
- (06) Community college districts may use the federally approved OMB Circular A-21 rate, the rate computed using Form FAM-29C, or a 7% indirect cost rate, for the fiscal year of costs. Mark the applicable box for the option used. Submit Form FAM-29C or the federally approved rate agreement with the claim. Form FAM-29C can be found in the Annual Manual for Community Colleges available online at SCO's website: [www.sco.ca.gov/ard\\_mancost.html](http://www.sco.ca.gov/ard_mancost.html).
- (07) Enter the result of multiplying the Indirect Cost Rate, line (06), by the applicable base used. The FAM-29C indirect cost rate and the flat 7% indirect cost rates are applied to Salaries and Benefits; whereas, the federally approved rate is applied to the allocation base used in developing the federally approved rate.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.
- (10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

|  |  |                                       |
|--|--|---------------------------------------|
| <b>PROGRAM</b><br><b>332</b>   | <b>COMMUNITY COLLEGE CONSTRUCTION</b><br><b>ACTIVITY COST DETAIL</b> | <b>FORM</b><br><b>2</b>               |
| (01) Claimant  |  | (02) Fiscal Year<br>20__ / 20__       |
| (03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.<br><br><div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input type="checkbox"/> A. Include designated information in the initial five-year plan for capital construction (EC § 81821 (a), (b), (e), &amp; (f)).         </div> <div style="width: 45%;"> <input type="checkbox"/> B. Review and report changes to the five-year plan (EC § 81821 (a), (b), (e), &amp; (f)).         </div> </div> |  |                                       |
| (04) Description of Expenses   |  | Object Accounts                       |
| (a)<br>Employee Names, Job<br>Classifications, Functions Performed<br>and Description of Expenses  | (b)<br>Hourly<br>Rate or<br>Unit Cost                                | (c)<br>Hours<br>Worked or<br>Quantity |
| (d)<br>Salaries<br>and<br>Benefits   | (e)<br>Materials<br>and<br>Supplies                                  | (f)<br>Contract<br>Services           |
| (g)<br>Fixed<br>Assets   | (h)<br>Travel  |                                       |
|  |  |                                       |
| (05) Total <input type="text"/> Subtotal <input type="text"/> Page: ____ of ____   |  |                                       |

|                              |   |                         |
|------------------------------|---|-------------------------|
| <b>PROGRAM</b><br><b>332</b> | <b>COMMUNITY COLLEGE CONSTRUCTION</b><br><b>ACTIVITY COST DETAIL</b><br><b>INSTRUCTIONS</b> | <b>FORM</b><br><b>2</b> |
|------------------------------|---|-------------------------|

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

| Object/<br>Sub object<br>Accounts     | Columns  |  |  |  |   |  |                               |  | Submit<br>supporting<br>documents<br>with the claim |
|---------------------------------------|--|--|--|--|---|--|-------------------------------|--|---|
|                                       | (a)  | (b)  | (c)  | (d)  | (e)                                       | (f)  | (g)                           | (h)  |   |
| <b>Salaries<br/>and<br/>Benefits</b>  | Employee<br>Name/Title   | Hourly<br>Rate                               | Hours<br>Worked                                  | Salaries =<br>Hourly Rate<br>x Hours<br>Worked |   |  |                               |  |   |
|                                       | Activities<br>Performed  | Benefit<br>Rate                              |  | Benefits =<br>Benefit Rate<br>x Salaries       |   |  |                               |  |   |
| <b>Materials<br/>and<br/>Supplies</b> | Description<br>of<br>Supplies Used                                   | Unit<br>Cost                                 | Quantity<br>Used                                 |  | Cost =<br>Unit Cost<br>x Quantity<br>Used |  |                               |  |   |
| <b>Contract<br/>Services</b>          | Name of<br>Contractor<br>Specific Tasks<br>Performed                 | Hourly<br>Rate                               | Hours Worked<br>Inclusive<br>Dates of<br>Service |  |   | Cost=Hourly<br>Rate x Hours<br>Worked or<br>Total Contract<br>Cost |                               |  | Copy of<br>Contract<br>and<br>Invoices              |
| <b>Fixed<br/>Assets</b>               | Description of<br>Equipment<br>Purchased                             | Unit Cost                                    | Usage  |  |   |  | Cost=<br>Unit Cost<br>x Usage |  |   |
| <b>Travel</b>                         | Purpose of<br>Trip<br>Name and Title<br>Departure and<br>Return Date | Per Diem Rate<br>Mileage Rate<br>Travel Cost | Days<br>Miles<br>Travel Mode                     |  |   |  |                               | Total Travel<br>Cost = Rate x<br>Days or Miles |   |

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form 1, block (04), columns (a) through (e) in the appropriate row.